The Tax Cuts and Jobs Act (TCJA) is the most significant overhaul of the tax code in more than 30 years. In addition to cutting tax rates, the law adds, modifies, and eliminates many other business-related tax breaks, along with transitioning to a territorial tax system for corporations with foreign earnings. Valuation experts will need to develop complex models to reflect the changes under the TCJA. Read more on page 6.
continued from previous page

The future of our bar association lies, not only with our young lawyers, but with every member. I’m sure you’ve all heard the saying “You get out of something what you put into it.” Well, this rings true with our bar association. There are so many different opportunities to be a more active member of the NKBA. This can be done by attending social events, CLEs, section meetings, or volunteering to serve on a committee or as a mentor. The possibilities are endless. Bishop Foys’ life lesson rings true here as well. Life, as well as your membership in the NKBA and your career as an attorney, is what you make it.

Once again, I want to thank all of you for your encouragement and support during this past year. I am extremely proud of the NKBA and look forward to continuing to serve on the board next year under the leadership of 2019 President Bill Knoebel and the NKBA Board.

regardless of faith background. It is intended to foster the highest ideals and ethics in the practice of law in our community and is celebrated annually throughout the United States and Europe by lawyers and public officials who want to invoke God’s blessing and guidance on the administration of justice.

Something that Bishop Foys said during his homily about life resonated with me, and I can’t help but compare his statement to my term as NKBA President. I was not taking notes, so I am paraphrasing. He said that every life has a predetermined beginning point and a predetermined ending point, and therefore it is what you do in between that matters. Serving as President, I had a clear predetermined beginning point when I was sworn in earlier this year, and a predetermined ending point, when I hand the gavel to our incoming President, Bill Knoebel, at this year’s gala. If I had the time, I could write a book about what I have done along the way.

I have said many times throughout this year and will say it again here: the future of our small bar association lies with our young lawyers. I have spent a tremendous amount of time working with the #MATCH Committee and am looking forward to the third year of this great program in 2019. The #MATCH program is a success not only because of the many hours the committee has put in with designing the program and planning the sessions, but largely due to the high caliber of attorney members who have volunteered to serve as mentors. The large pool of mentors has allowed the committee to study the members who have volunteered to serve as mentors. The large pool of mentors has allowed the committee to study the applications of the mentees and truly match them to an attorney with similar interests and practice areas. Our hope with this program is to provide guidance and creative help to the mentees.

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President’s Report Carey K. Steffen

As I write this final article for the Lex Loci, I want to thank all of you who have supported the NKBA this past year. I am grateful for the time I have spent learning more about the inner-workings of the NKBA and the many members I have had the opportunity to meet and those I have had the pleasure of working with. It has truly been my honor and privilege to serve as your President this year, and I have enjoyed working with the diverse group of leaders who have served as fellow officers, board members, section chairs, committee members, and other volunteers.

I was recently asked to represent the NKBA at the twentieth annual Red Mass held at Thomas More College. Along with Kelly Mulloy Myers, President of the Cincinnati Bar Association, and Daniel Donnelon, President of the Federal Bar Association, we presented the gifts during the Red Mass, with an escort by the Knights of Columbus. If you have never attended the Red Mass before, I encourage you to try and attend next year. All are invited to attend this celebration, regardless of faith background. It is intended to foster the highest ideals and ethics in the practice of law in our community and is celebrated annually throughout the United States and Europe by lawyers and public officials who want to invoke God’s blessing and guidance on the administration of justice.

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While receipt of the bi-monthly publication of the Lex Loci is generally reserved for members of the NKBA, many of you are receiving this edition as a means of encouraging you to renew your membership or inviting you to join the NKBA for the first time in 2019.

Recently, when I extended an invitation to a friend to join the NKBA, she inquired, “What’s in it for me?” Formulating a response to that question was not as easy as one might think, because taking advantage of one’s membership may require a change in mindset and some effort on the part of the individual.

In the past, renewing my membership was similar to paying my annual property taxes. The bills would come in the mail in October and I would just forward them onto the person responsible for writing the checks without any thought. Once they were off my desk, I didn’t think about them again until the next year’s invoice arrived.

For twenty plus years, I operated under the belief that I really didn’t need to go to NKBA events or activities, because my time was better spent at my desk, and I wasn’t going to find any clients in a room filled with attorneys. Then, five years ago, I was nominated to serve on the Board of Directors and, for the first time, I left my desk and attended several NKBA events. What I quickly learned was that the NKBA offered many opportunities for me to introduce myself, my areas of practice, and my interests, both professional and personal, to fellow members of the bar outside the confines of the discussions related to a particular case.

Some might say that I could have met many of these same attorneys in the various courthouses I frequent, or at one of my children’s many school activities, or even in the grocery store. More importantly, none of these chance meetings would cost me anything. However true those thoughts might have been, I have come to realize that something different occurs when I am attending an NKBA sponsored event. Even though I might be surrounded by law students, attorneys (young and old), and judges (state and federal, current and retired), seldom am I required to “be an attorney” at these events. As a result, when given the opportunity to interact without the restraints of the profession, colleagues become acquaintances, acquaintances become friends, and with familiarity, we become more than just an attorney on the other side of the case.

Most of us spend an inordinate amount of time trying to find new ways to market ourselves, our firms, and our areas of practice. I can honestly say that over the course of the five years I have been actively participating in NKBA membership events, the number of internet referrals have been far outnumbered by the referrals from other attorneys who “had no idea I did those kind of cases” or who have heard me talk so much about Social Security Disability that they refer their clients to me with the caveat, “If he doesn’t know the answer, he’ll know who to call.”

If the opportunity to network at NKBA sponsored activities isn’t compelling enough to join the NKBA, there are the following tangible benefits that come with membership, including:

- **News from Local Courts** – Receive email announcements on behalf of our local courts & judiciary
- **Online Directory & Lawyer Locator** – Easily accessible for members only by visiting www.nkybar.com/services
- **Members-Only Resources** – Accessible through our website or by contacting the NKBA
- **Benefits & Discounts** – Members receive discounted rates to all continuing legal education seminars and events
- **Lawyer Referral Service Program** – Discounted participation rate for NKBA members. A resourceful program and opportunity to develop new clients and increase annual income
- **Conference Room Usage** – Free use of the NKBA conference space (one-half day, one time per month, subject to availability)
- **Post a Job** – Email your job posting or office space availability to us and we will advertise for you. We have a 95% success rate in helping our members fulfill these needs. Free for members
- **Update your account** – Manage your membership and update your information by visiting our website
- **Register for NKBA events** – Easy online registration for members
- **Share news and information with other NKBA members through our bi-monthly publication, Lex Loci**
- **Free Advertising** – In the NKBA bi-monthly publication, Lex Loci (4-line maximum, 2 times per year, per member. Restrictions apply).

**IMMIGRATION LAW**

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What Does the New Tax Law Mean for Business Valuation
by Steve Brunner

The Tax Cuts and Jobs Act (TCJA) is the most significant overhaul of the tax code in more than 30 years. In addition to cutting tax rates, the law adds, modifies, and eliminates many other business-related tax breaks, along with transitioning to a territorial tax system for corporations with foreign earnings.

Business owners welcome many of the changes to the tax law, but not all the changes are favorable for business—or simple to understand. While it may be tempting to address the new law by simply adjusting the subject company’s tax rate, the law is far more complicated.

Valuation experts will need to develop complex models to reflect the changes under the TCJA. Here’s an overview of how the changes will affect the income and market approaches.

Projecting earnings
Under the income approach, an expert projects future earnings (typically equity or invested capital cash flows) and converts them to present value using a discount rate that is based on the company’s risk. The TCJA can affect a subject company’s future earnings, its risk profile, or both.

Many companies will enjoy lower tax rates, which enhance after-tax cash flows. Specifically, corporate income tax rates have been reduced from a top rate of 35% to a flat rate of 21%. Pass-through entities — such as sole proprietorships, partnerships, S corporations, and limited liability companies — will also be taxed at lower rates, because the TCJA: 1) lowers individual income tax rates, and 2) provides a 20% deduction for qualified business income (QBI).

However, the tax breaks for pass-throughs expire at the end of 2025. In addition, the QBI deduction is subject to several limitations, based on income levels and spending on W-2 wages and depreciable property. And certain service businesses may be ineligible for the deduction over certain income levels.

The new law contains several other changes that affect taxable income. For example, 100% bonus depreciation will be reduced by 20% each year and eliminated after 2026 (these dates are extended by one year for certain property, such as aircraft, with “longer production periods”). The new law also expands the Section 179 depreciation deduction limits.

When projecting future earnings, experts should use caution when relying on depreciation expense to approximate the need for tax expenditures. Accelerated depreciation deductions could make those assumptions flawed. Likewise, when calculating terminal value in a discounted cash flow model, it is important to evaluate whether projected cash flows can continue into perpetuity, given the temporary nature of many of the TCJA provisions.

Calculating the discount rate
The TCJA also makes it harder to quantity discount rates. In general, lower tax rates increase the cost of debt. That’s because interest expense deductions have a reduced tax advantage when tax rates are lower.

Moreover, the new law generally limits interest expense deductions for larger businesses (those with average annual gross receipts of $25 million or more) to interest income plus 30% of adjusted taxable income (disallowed interest expense can be carried forward indefinitely). There are some exceptions to the interest expense limitation. For example, auto dealerships can generally deduct all interest paid on vehicle “floor plan” financing.

Under these changes, some companies may decide to spend some tax savings on repaying debt. This could, in turn, alter a company’s capital structure to include more equity. When valuing a minority interest, it is important to remember that minority shareholders may lack control over financing decisions.

The bottom line is that valuation experts must consider each company’s facts and circumstances in calculating the discount rate.

Selecting comparables
Under the market approach, valuation experts compute pricing multiples from “comparable” transactions involving similar public or private companies. Those pricing multiples are then applied to the subject company’s financial results.

Timing may be critical when selecting and evaluating comparables. Multiples derived from transactions that were completed before the TCJA passed need to be analyzed carefully, because they may not fully reflect the tax law changes. Conversely, some publicly traded comparables may have been priced in anticipation of tax reform, long before the new law was passed.

Going forward, changes to the tax law could stimulate or stall mergers and acquisitions activity in a particular industry, driving prices up or down. Because the effects will vary from company to company, experts must carefully analyze a company’s facts and circumstances when comparing it to guideline public companies.

Challenges ahead
As many of you are working through estate and gift, divorce and business disputes, these are just a few of the provisions that create business valuation challenges of which you should be aware. Your business valuation expert should be well aware of these issues.
Legal Aid of the Bluegrass Receives Funding for Opioid Project
by Jacob Taulbee

Legal Aid of the Bluegrass (LABG) is excited to have been selected as one of thirty-two programs to receive U.S. Department of Justice funding to help children impacted by the opioid epidemic. This project will fund two attorneys and a social worker to provide legal services and case management support to this underserved population over three years.

Substance abuse has devastated LABG’s 33-county service region. Two counties, Gallatin and Campbell, rank among the top 5 in the state for overdose related deaths.1 Substance abuse harms the stability of low-income families and is the leading factor of out-of-home child placement in Kentucky. Recent data shows that nearly 11,500 children are living in Kentucky’s foster care system and an additional 70,000 are living with relatives.2 Kentucky has the highest number of children living in kinship care placements nationally, with 8% of Kentucky’s child population living with grandparents.3

For this project, attorneys will be placed in schools in Kentucky counties with the highest opioid related markers like overdose rates, welfare statistics, chronic child school absenteeism, out-of-home child placement, and child poverty. Those counties are: Boyd, Campbell, Elliott, Gallatin, Lewis, Menifee, and Montgomery. Our attorneys will help child victims of the opioid crisis and their caretakers access the civil legal system to help stabilize the children, bring resources to the family, and assure that child victims can access educational systems.

We will serve child victims from infant to age 18 so they can begin to heal and live stable lives. These silent victims are often born addicted, living in unstable or violent homes as a result of parent addiction, or are removed from their homes to be placed with non-drug abusing relatives. Creating stable homes and school environments for children impacted by substance abuse is challenging. Tasks such as obtaining school enrollment, immunization records, and birth certificates are barriers for children enrolling into a new school or seeking medical treatment. Families who lose the financial support of an opioid abusing spouse need help stabilizing the home and applying for public benefits. Civil legal services can help children and caretakers with these issues and promote a stable environment for the child as they begin to heal.

We are committed to tackling the issues affecting our communities’ most vulnerable citizens. Focus groups held during our recent legal needs study show that opioid abuse is on the rise in the communities we serve. Our family law attorneys estimate that 50% of their cases now involve some form of substance abuse. Helping families harmed by the opioid crisis is a priority at Legal Aid of the Bluegrass. Often, opioid related issues require legal intervention only remedied by licensed attorneys. We will use the civil justice system to promote stability for low-income and vulnerable people harmed by this crisis.

Legal Aid of the Bluegrass

Things continue apace at the Kentucky Bar Association. The most recent meeting for the Board of Governors was held on September 14, 2018 at the Kentucky Bar Center in Frankfort. A normal meeting lasts from Thursday to Saturday, but is broken up into different segments. Usually, the executive committee has a meeting on Thursday, where the officers go over agenda items for the full board meeting that starts on Friday morning. While I have not attended one of the executive committee meetings, at most board meetings, we receive a debriefing of what occurred on Thursday. Often, that committee makes recommendations to the board. Notes from Thursday are reviewed on Friday, and the committee makes recommendations to the board.

So far, I have gone to Lexington the night before the board meeting. Usually, I prepare for the Friday meeting in my hotel room. There are also some low-key opportunities to socialize with other board members on Thursday evening. As an aside, to meet and get to know other attorneys from across the Commonwealth is one of the main benefits to service on the Board of Governors.

The board has an early Friday start at the Kentucky Bar Center in Frankfort. The agenda begins with the Disciplinary Docket. This consists primarily of appeals from decisions of the independent hearing officers who preside over disciplinary hearings, default hearings for attorneys who do not respond to disciplinary complaints, and reinstatement of attorneys whose licenses have been revoked. The bar association retains a staff of attorneys who manage these various claims. The Board of Governors is primarily an appellate body and can overturn decisions of hearing officers only where there has been an abuse of discretion. The Kentucky Supreme Court provides the final review of the decisions.

After the Disciplinary Docket, the board moves on to various committee, officer and staff reports. Overall, it is a very interesting process. I have only been on the board a bit over a year, so I still have much to learn. Sometimes these board meetings will spill over to Saturday.

At our most recent meeting, the board worked on a few interesting topics. One of the most important topics involved the Clients’ Security Fund. This fund is used to reimburse clients for monies stolen or lost by attorneys. Jane H. Herrick, Chief Bar Counsel, reported to the board that the Clients’ Security Fund is quite low and facing increasing demands for the limited funds it retains. The board did not take any action, but will continue to evaluate how to maintain the fund to protect victims of bad lawyers.

Another important topic was the KBA’s withdrawal from the Kentucky Retirement System (“KRS”). The KBA’s staff was proactive to help extricate the association from the long-term risks posed by the KRS. As you likely know, the KRS is functionally insolvent. By leaving the system, the KBA has been able to re-fund its retirement obligations such that they will be more consistent and predictable. In my view, this was a real coup by the staff and leadership.

On a final note, please remember that the Kentucky Law Update will be in Covington on December 13 and 14. I hope you can attend. Also, the 2019 Annual Convention will be June 12 to 14 at the Galt House in Louisville. If you have not attended an Annual Convention, you should. They are always great.

Please feel free to contact me at (859) 344-1188 if you have any questions about the Board of Governors.
Attorneys come in all ages and areas of practice, but according to ABA Model Rule 1.1 of Competence, all attorneys shall provide competent representation to clients. “Competent representation requires the legal knowledge, skill, thoroughness and preparation reasonably necessary for the representation.” In 2012 the ABA added to comment 8, “Maintaining Competence,” the following language: “To maintain the requisite knowledge and skill, a lawyer should keep abreast of changes in the law and its practice, including the benefits and risks associated with relevant technology…” The Kentucky Supreme Court, through Order 2017-18, added a specific provision on technological competence to Kentucky Rules of Professional Conduct SCR 3.130(1.1) in commentary 6, which took effect January 1, 2018. Kentucky became the thirtieth state to mandate technological competence as part of providing competent representation to clients. In the tri-state area, Ohio added this provision in 2017, while Indiana made it mandatory in 2018.

Even attorneys who grew up in the digital world may not be aware of the benefits and risks of technology applied to the practice of law. Articles published in bar association newsletters, blawgs and books from the Chase Law Library are good resources for keeping up to date. Several articles have been recently published in Lex Loci highlighting technology in law practice. “Social Media: What is Discoverable and Advising Clients,” by Sarah B. Cameron, will be useful in dealing with that client whose legal issue would be helped by not living a life detailed on social media. Kyle Wiete and Greta Walker educated readers on the legal use of text messages in “Using Text Messages as Evidence.” At first glance it sounds very out-of-the-box, but she makes a convincing argument for considering the virtual world as part of your law practice management. The Kentucky Bar Association’s Bench & Bar has also published articles on ways that technology has affected the practice of law. “Effective Use of Technology in the Courtroom,” by Tad Thomas, is an introduction to using technology to further your courtroom presentation. Judge David A. Tapp makes the reader think with “The Future of Law Practice: Where Ethics and E-Discovery Collide: Competence and Modern Discovery Practice Where There Are No Rules.”

To dig deeply into the subject, or if books are your preference, the ABA Law Practice Division has recently published several helpful titles. Since many lawyers collaborate on legal issues, The Lawyer’s Guide to Collaboration Tools and Technologies: Smart Ways to Work Together by Dennis Kennedy and Tom Mighell (KF 320.A9 K46 2018) discusses many methods of collaboration along with the issues and pitfalls involved in technology. Email may be a platform; documents can be co-written. Free applications versus paid software is included. Ethics, security, and ownership of the work product should be considered when working collaboratively. The ABA Cybersecurity Handbook: A Resource for Attorneys, Law Firms, and Business Professionals (Jill D. Rhodes & Robert Litt eds., 2d ed. 2018) (KF318 .A7518 2018) may appear a bit more technical than needed, but it actually covers many of the competency concerns of the rule. The legal obligation to keep the client’s data secure and when to have a conversation with the client on the issue are chapters in this handbook. Cybersecurity is not just for the large firms; small firms need to be aware of the benefits and risks of technology applied to the practice of law.
firm and solo practices are also considered. The chapter on
best practices and incident response in case of a data breach
gives the reader the tools needed to keep the situation
contained. If your legal work follows you home, consult
Cybersecurity for the Home and Office: The Lawyer’s Guide
to Taking Charge of Your Own Information Security
by John Bandier (KF390.5.C6 B34 2017) to secure your legal
practice at home and while traveling.

Occasionally it is difficult to know what you don’t know.
Blawgs, podcasts and legal portals on the subject of legal
technology are all good choices for bite-size pieces of
information in a field which may move at lightning speed.
LawSites is a blawg by Robert Ambrogi; it began in 2002
and in 2012 was added to the ABA’s Blawg 100 Hall of Fame.
It has a page on technology competence worth visiting.10 Ivy
B. Grey wrote on the ABA Blog Legal Rebels, “Not Competent
in Basic Tech? You Could Be Overbilling Your Clients—and Be
on Shaky Ethical Ground.” 11 The Summer 2018 Legal Tech
Reading List from Law Technology Today is an interview with
an expert legal panel discussing their favorite blawgs and
podcasts for current awareness in law practice technology.12

Twitter fans may check out their favorite twitter feeds. They
also mention their favorite technology to save posts to read
later. If podcasts are your preference, listen to the Kennedy-
Mighell Report: How to Delete Data Safely. Portals such as
the ABA Journal portal, Digital Dangers: Cybersecurity and
the Law (a joint production of the ABA Journal and the ABA
Cybersecurity Legal Task Force) collects articles about digital
management and cybersecurity as it relates to the practice of
law. Articles range from cyberinsurance, the ramifications of
data breaches and the “Nigerian prince” scam.13

Whether you prefer books, articles, blawgs, or podcasts,
the information is out there to continually update your skills
and serve your clients.

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Transfer Your Legal Knowledge From Brain to Paper
Write an Article for the Lex Loci and Share Your Expertise

2019 DEADLINES:

February 10, 2019 – April 2019 edition
June 10, 2019 – August 2019 edition
August 10, 2019 – October 2019 edition
October 18, 2019 – December 2019 edition

For editorial guidelines contact the nkba
Corey represents clients in all types of civil litigation, including creditor’s rights, contract disputes, forclosures, personal injury and probate. Corey is also a former prosecutor and uses that experience to successfully defend clients facing misdemeanor and felony charges. Corey received his B.A. degree in Marketing from Northern Kentucky University (cum laude), and he graduated from the University of Kentucky College of Law with a J.D. in 2010 (cum laude). He served as a law clerk for the Honorable Edward B. Atkin, U.S. Magistrate Judge, and was an Assistant Commonwealth’s Attorney and Assistant County Attorney from 2011 – 2014.

Dusing, PLLC is pleased to announce that Corey T. Gamm has joined the firm as an associate attorney. Corey graduated from the University of Cincinnati College of Law where he served as an Articles Editor for the University of Cincinnati Law Review and published two articles. He also participated in a number of student organizations.

He is a member of the Kentucky Bar Association Young Lawyers Division and the Northern Kentucky Bar Association.

Corey can be reached by emailing ctgamm@dusinglaw.com or by calling 859.426.4648.

Samantha Steelman: Over the course of the past 20 years, she has practiced primarily in the areas of workers’ compensation and domestic relations. An experienced litigator, Samantha is skilled in the development and presentation of strategic plans that are mindful of her clients’ goals. She enjoys solving challenging issues and figuring out the most efficient and effective way to litigate cases and navigate through difficult challenges.

Prior to being in active practice, Samantha worked in government relations and association management. Some of her responsibilities included overseeing the daily operations of a multi-association management firm, creating and managing human resources policies and data technology efforts for a multi-office professional services firm, and organizational restructuring for the non-profit sector.

Samantha can be reached by emailing ssteelman@reminger.com or by calling 859.426.3675.

Matthew A. Taulbee: Matthew focuses his practice primarily in the areas of trucking and commercial transportation, products liability, and insurance defense litigation.

Matthew has nearly 15 years of experience of litigation involving creditors’ rights, real estate matters, appellate practice, and presentation of cases in Ohio, Kentucky, and Michigan. He has represented clients in all 88 Ohio counties and nearly every one of Kentucky’s 120 counties, as well as, all federal districts in Ohio, Kentucky, and Indiana.

Matthew’s breadth of experience provides him perspective and insight in handling a variety of matters, including discovery, legal research, witness preparation, trial representation, oral argument and mediation hearings.

Matthew graduated from the Ohio Northern University Claude W. Pettit College of Law. He is a member of a number of bar associations, including the Northern Kentucky Bar Association, where he serves on the NKBA board nominations committee. Matthew also volunteers for Housing Opportunities of Northern Kentucky (HONK).

Matthew can be reached by emailing mtaulbee@reminger.com or by calling 859.426.3667.

Ruberg Law, PLLC is pleased to announce Haley K. Kincer has joined our firm. Haley received her Juris Doctorate from Salmon P. Chase College of Law at Northern Kentucky University. While a student, she sat as the Social Chair and was a member of the Legal Association of Women.

Haley is currently licensed to practice law in Kentucky and practices in multiple areas of law with a focus on Education Law, Estate Planning, Probate and Criminal Defense. Prior to law school, Haley worked as a paralegal at the Education Professional Standards Board.

Haley is a member of KBA, NKBA as well as the following NKBA Sections: Local Government, Solo and Small Firm, and Estate Planning. She also works to promote female advancement in the professional world.

Matthew also volunteers for Housing Opportunities of Northern Kentucky (HONK). Matthew’s breadth of experience provides him perspective and insight in handling a variety of matters, including discovery, legal research, witness preparation, trial representation, oral argument and mediation hearings.

Matthew graduated from the Ohio Northern University Claude W. Pettit College of Law. He is a member of a number of bar associations, including the Northern Kentucky Bar Association, where he serves on the NKBA board nominations committee. Matthew also volunteers for Housing Opportunities of Northern Kentucky (HONK).

Matthew can be reached by emailing mtaulbee@reminger.com or by calling 859.426.3667.

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By Bill Knoebel, Chair, #MATCH Committee

By the time this year in review appears in print, the second class of the #MATCH program will have graduated, and the #MATCH committee will have already paired 13 new applicants with their mentors. I do not know about the participants and the mentors, but for the #MATCH committee it has been a whirlwind journey beginning with orientation in January and culminating with graduation on October 18 at Summit Hills Country Club. As is always true, the success of the program is dependent upon the efforts of many.

I would like to thank the members of the #MATCH committee who met on almost a monthly basis either to plan an event, attend an event, or to address issues that always arise during the course of the year. This year’s committee members included Emily Walters, Carey Steffen, Elizabeth Reeder, Matthew Tauilbee, Jack Gatlin, Kyle Winslow, Maria Ante, Claire Parsons, and Julie Jones.

While Matthew, Elizabeth and Claire have had to step aside, the committee is pleased to see three new members join our efforts: Debbie Vaughn, Denise Durbin, and John Frame.

Throughout the year, the Committee planned several events designed to foster comradery, to provide networking opportunities, and to enhance each participant’s development for the #MATCH committee it has been a whirlwind journey beginning with orientation in January and culminating with graduation on October 18 at Summit Hills Country Club. As is always true, the success of the program is dependent upon the efforts of many.

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- Adams, Steper, Woltemann & Dusing, PLLC
- Aaron M. Beck, Esq.
- Arznén, Storm & Turner, P.S.C.
- Cetrulo Mowery Hicks, P.S.C.
- Dressman Benzing LaVeile psc
- Ferguson & Cunningham, PLC
- Fox, Wood, Wood & Estill
- Frost Brown Todd LLC
- Gatlin Voeler, PLLC
- Gatherwright Freeman & Associates, P.S.C.
- Gerner & Kears Co., L.P.A.
- Knoebel & Vice, PLLC
- Michael J. McMain, Esq.
- Northern Kentucky Bar Foundation
- Robert Gray Edmundt, Attorney at Law, LLC
- Russell & Ireland Law Group, LLC
- Strauss Troy Co., LPA
- The Aylor Law Office, P.S.C.
- The Bonecutter Firm, LLC
- The Jaeger Firm, PLLC
- Tasha Scott Schaffner, PLLC
- Walker Ante Law PLLC

Congratulations to the 2019 Officers & Board of Directors Who Will Begin Their Term January 1, 2019

OFFICERS:

William G. Knoebel, President
Rob Sanders, Secretary
L. Craig Kendrick, Treasurer-Elect
Jeffrey A. Lavson, Young Lawyers Chair

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Kyle M. Winslow

While the 2018 #MATCH participants have graduated, and the committee is busy planning for the 2019 events, I wish to remind everyone that it is never too late to sign on as a potential mentor. Applications are available on the NKBA website or by contacting Julie Jones at juliejones@nkybar.com or Bill Knoebel at bill@kvlawf.com.

Finally, for third year law students and those members of the NKBA who are in their early years of practice, or even in the process of treading a new path in their legal career, please consider participating in the #MATCH program in the coming year. The goal of #MATCH is to connect attorneys in a mentoring relationship that develops and cultivates a high standard of professionalism and empowers each participant to grow in integrity, honor, and courtesy. As can be seen from the list of individuals and groups who have contributed to #MATCH, the ability to foster this goal is possible because #MATCH draws upon the NKBA’s greatest resource, its members.
The NKBA recently completed the second year for the #MATCH Mentee Program (Mentoring Attorneys Through Creative Help). The mentoring program is geared toward attorneys new to the legal field, as well as attorneys further along in their practice. Mentees are paired with mentor attorneys with over ten years of experience for their professional growth and development. Nine mentees successfully completed the program this year.

Olivia F. Amlung (Mentor, Susanne Cetrulo) is an Associate at Adams, Stecker, Wolterman & Dusing, PLLC in Covington, Kentucky. She is admitted to practice in the Commonwealth of Kentucky and in the United States District Court for the Eastern District of Kentucky and the Western District of Kentucky. Olivia is a member of the firm’s Litigation Practice Group, primarily focusing on claims involving personal injury, criminal defense, government defense, and a variety of other civil litigation matters.

Olivia graduated from the University of Louisville in 2013 with honors and continued her education at the University of Cincinnati College of Law, graduating in 2016. She is an active member of the Kentucky Bar Association, the Northern Kentucky Bar Association, Kentucky Defense Counsel, and various other legal organizations. She is passionate about the community’s youth, and actively volunteers with multiple leadership programs focusing on the professional and personal development of local high school students. Following this passion, she often takes an active role volunteering with the Boone County Schools, the Boone County Education Foundation, the Chamber of Commerce, and various local political groups. She is a life-long resident of Boone County, where she currently lives with her husband, Justin, and their two dogs, Votto and Larkin.

Kaitlin A. Dierking (Mentor, Joy Hall) works as a Regional Staff Attorney for the Kentucky Cabinet for Health and Family Services. Kaitlin received her Bachelor’s Degree from Purdue University in 2011 and is a 2014 graduate of the Salmon P. Chase College of Law. During law school, she had the opportunity to serve as a legal intern for Justice Michelle Keller with the Kentucky Supreme Court and the Campbell County Commonwealth’s Attorney’s Office. After graduating from Chase, she worked as a Staff Attorney to Judge Allison Jones with the Kentucky Court of Appeals. Kaitlin is an active member of the Kentucky Bar Association and the Salmon P. Chase Inn of Court. Kaitlin resides in Fort Wright with her fiancé, DJ, and dog, Rosco.

Erin Heidrich (Mentor, Randy Blankenship) is an Associate at Freking Myers & Reul. Erin represents students in school discipline, discrimination, and special education matters, and employees in all areas of employment law. Erin is a 2015 graduate of Chase College of Law. Before law school, Erin was a high school English teacher. A Northern Kentucky native, Erin now lives in Columbia Tusculum and serves as secretary for the Columbia Tusculum Community Council.

LeAnna M. Homandberg (Mentor, Erin Wilkins) is an Associate with Russell & Ireland Law Group, LLC practicing in the areas of personal injury, criminal defense, and family law. She is a 2016 graduate of Salmon P. Chase College of Law. Before moving to Kentucky for law school, LeAnna completed her Bachelor’s degree at Regent University in two years. LeAnna is involved with CASA (Court Appointed Special Advocates) and was appointed by Governor Bevin to the Child Sexual Abuse and Exploitation Prevention Board of the Commonwealth of Kentucky. She is also a board member of Family Promise of Northern Kentucky and the Treasurer for the Northern Kentucky Bar Association Young Lawyers Section. In her rare free time, LeAnna enjoys riding her motorcycle, traveling, watching football, and spending time with family and friends.

Steven A. Neace (Mentor, Timothy Schneider) graduated Order of the Coif from the University of Kentucky College of Law, Lexington, Ky., in 2012. During law school, he served as online editor for the Kentucky Journal of Equine, Agriculture and Natural Resources Law while working part-time at Garmer & Prather, PLLC.

After law school, Steven joined Stites & Harbison, having previously participated in the firm’s summer associate program in 2011. During his time with Stites, the primary focus of Steven’s practice was Torts & Insurance and Business Litigation, which allowed for exposure to a broad range of subject matters.

In 2015, Steven’s wife joined TriHealth as a resident physician in OB/GYN, and the couple relocated from Lexington to Cincinnati with two Bassett Hounds in tow. Steven now has the pleasure of serving as a Staff Attorney to Judge Joy A. Kramer, Division 2, 6th Appellate District, Kentucky Court of Appeals. He and his wife are expecting their first child in March 2019.

Steven is licensed to practice in Kentucky. He is also admitted to the United States District Court for the Eastern District of Kentucky, the United States District Court for the Western District of Kentucky, and the United States Court of Appeals for the Sixth Circuit.

Matthew Smith (Mentor, Gary Sergent) graduated from Centre College in 2004. After graduation, Matthew earned his MBA and worked as a financial advisor for Waddell and Reed. While working full-time, Matthew attended NKU Chase College of Law. After obtaining his law degree in 2014, Matthew opened his law firm, Campbell and Smith Law, where a majority of his practice is Elder Law. Matthew is passionate about helping individuals with special needs, veterans, and those needing long-term care. Matthew’s law firm serves Central and Northern Kentucky.

Charles Stone (Mentor, Patricia Trombetta) graduated from NKU Chase College of Law in 2018. Shortly after taking the Kentucky bar exam he moved to Woodlawn, Maryland to serve as a law clerk for the Social Security Administration.

Suzanne “Suzy” Von Lehman (Mentor, Gwen Vice) graduated from NKU Chase College of Law in 2010. She was admitted to the Kentucky Bar Association in 2011. She is a member of the Northern Kentucky Bar Association Young Lawyers Section and Estate Planning Section. Suzie’s practice consists primarily of wills and trust work and landlord-tenant law. She wants to thank her mentor, Gwen Vice, for all the helpful advice about law and life.
As the year winds to an end, the Young Lawyers Section (YLS) continues to make strides in cultivating relationships with others in the legal community and continues to get more involved with philanthropic opportunities in Northern Kentucky.

Early this year, the YLS provided volunteers for the Winter Special Olympics at Perfect North Slopes; we teamed up with NKBA’s #MATCH program for a joint volunteer event at Go Pantry; we provided volunteers for the Newport Trash Bash; and we participated in a volunteer day with the Housing Opportunities of Northern Kentucky. We also made a generous donation to the Cold Shelter of Northern Kentucky with a portion of the proceeds from our Raise Your Glass Bourbon Tasting fundraiser in October.

This year our flagship event, the YLS Judicial Reception, was a great success with participation from judges on the local, state, and federal level.

For the first time, YLS sponsored the NKBA Annual CLE Day. A special thanks to Judge Ken Easterling and attorney Steven Wolnitzek for teaching CLE on behalf of the YLS.

Starting in January of 2018, we changed our monthly meetings from the second Monday of each month to the second Thursday of each month, in hopes it would boost participation among our section. We also had a few meetings outside of our normal venue, including a joint happy hour with the Salmon P. Chase College of Law Alumni Association at Braxton Brewery; a meeting at Mercedes Benz of Fort Mitchell to support the Northern Kentucky Bar Foundation; and a meeting at Salmon P. Chase College of Law, where we offered a free CLE. Thank you to Andy Busald for coming out to teach the CLE for us this year.

I want to give a special thank you to YLS Secretary Kara Harp, who worked closely with Julie Jones in making the 2018 YLS Judicial Reception a huge success. Kara also spent countless hours helping make sure YLS events got off the ground, and without her, many of the events this year would have been impossible. Thank you to YLS Treasurer Leanna Homandberg for stepping up in the middle of the year to take over for our former Treasurer Melissa Pile, who moved to Lexington for a new job. Also, thank you to YLS Chair Elect Jeff Lawson, who had one of the busiest years of his legal career but still managed to participate in YLS.

Finally, I want to give a big thank you to Julie Jones and the NKBA Board of Directors for being patient with me as I transitioned to a new job during the middle of the year.

Upcoming events include the January 10, 2019 regular YLS meeting at Molly Malone’s in Covington and a volunteer event with the Winter Special Olympics at Perfect North Slopes. Please visit the NKBA website for more information or contact me.

Thank you for letting me serve as the 2018 Northern Kentucky Bar Association’s YLS Chair. It has been a pleasure. Our section is truly a fantastic group of individuals, and I look forward to continuing my involvement with the organization for years to come!

Aaron Sutherland is a 2013 Chase College of Law graduate and serves as the Chair of the Young Lawyers Section. He works as an Attorney Advisor at the Social Security Administration.
#MATCH at Go Pantry

Matthew Smith and K.J. Christensen are helping organize donated canned goods.

Len Rowekamp, Olivia Amlung and Kaitlin Dierking are having fun while helping a great organization.

YLS Representatives Aaron Sutherland and Rachael O’Hearen Neugent lend a helping hand.

The #MATCH Class of 2018 had a great time volunteering at GoPantry!